



CANNON BUILDING
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**STATE OF DELAWARE
BOARD OF ACCOUNTANCY**

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PUBLIC MEETING MINUTES:	BOARD OF ACCOUNTANCY
DATA AND TIME:	Wednesday, April 23, 2015 at 9:00 a.m.
PLACE:	861 Silver Lake Boulevard, Dover, Delaware Conference Room B , second floor of the Cannon Building
MINUTES APPROVED:	May 20, 2015

MEMBERS PRESENT

Kathryn Schultz, Professional Member, President
Karen Smith, Professional Member
John McManus, Professional Member
Judith Scarborough, Professional Member
Alison Houck, Professional Member
Prameela Kaza, Public Member

ABSENT

Gary Pippin, Public Member
Robert Paretta, Educational Member, Secretary
Robert Mosch, Professional Member

DIVISION STAFF/DEPUTY ATTORNEY GENERAL

Kevin Maloney, Deputy Attorney General
LaTonya Brown, Administrative Specialist II
Christine Mast, Administrative Specialist III

ALSO PRESENT

Dana Rubenstein, Delaware Society of CPA
Helen Ruczynski
Steven Falcone, applicant

CALL TO ORDER

Ms. Schultz called the meeting to order at 9:30 am.

REVIEW OF MINUTES

A motion was made by Ms. Kaza seconded by Ms. Smith, to approve the minutes dated February 18, 2015. The motion carried unanimously.

New Business

Public Hearing on Proposed Changes to Regulations

Rules & Regulations-AICPA self-study program

Deputy Attorney General Kevin Maloney went on record at 9:30 a.m. The Board members introduced themselves. Mr. Maloney stated that the hearing is to adopt proposed amendments to the Rules and Regulations which were published in the Register. Mr. Maloney marked Board exhibit #1 as the publication of hearing in The News Journal Newspaper and Board exhibit #2 as the publication of hearing in The State of Delaware Newspaper. Mr. Maloney advised the changes reflected in the amended Rules and Regulations. There was no public comment at the meeting. Written comments will be accepted 15 days after the hearing.

The Board will deliberate on the proposed regulations at the May Board meeting.

The hearing went off record at 9:34 a.m.

Review of Combined CPA Certificate and Permit Applications

A motion was made by Ms. Scarborough, seconded by Mr. McManus to approve the application of Kyung Kang. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. McManus to approve the application of Priyanka Prabhu. The motion carried unanimously

A motion was made by Ms. Scarborough, seconded by Mr. McManus to approve the application of Quentin Lynch. The motion carried unanimously

A motion was made by Ms. Scarborough, seconded by Mr. McManus to table the application of Xaigany Henriques. The Board is requesting transcripts from the schools and for the application as well as the affidavit to be notarized with a signature. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. McManus to approve the application of Ying Ding. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. McManus to approve the application of Ryan Shears. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. McManus to approve the application of Naa Adamafio-Quayson. The motion carried unanimously.

A motion was made by Ms. Smith, seconded by Mr. McManus to approve the application of Lije Liu. The motion carried unanimously.

Review of CPA Permit Applications

A motion was made by Ms. Houck, seconded by Mr. McManus to approve the application of Steve Falcone contingent upon him showing passing of the DE specific ethics course and 2 more hours of live CPE. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus to approve the application of Hee Chul Kim. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus to approve the application of James Lewis. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus to approve the application of Evelyn Money. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus to approve the application of Alyssa Pietrobono. The motion carried unanimously.

Review of Firm Permit Applications

A motion was made by Ms. Schultz, seconded by Mr. Kaza to approve the Firm application of Dana Carlock, CPA. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. Kaza to approve the Firm application of Karen Smith, CPA. Ms. Karen Smith recused herself from the vote. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. Kaza to approve the application of Steve Falcone contingent upon him showing passing of the DE specific ethics course and 2 more hours of live CPE. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. McManus to add section 4.4.4 to the agenda. A motion was made by Ms. Schultz, seconded by Mr. Kaza to approve the application of Steve Falcone contingent upon receiving a current business license for 2015. The motion carried unanimously.

Review of PA Permit

A motion was made by Ms. Schultz, seconded by Ms. Kaza to approve the application of Richard Engle. The motion carried unanimously.

Ratification of Applications

A motion was made by Ms. Schultz, seconded by Ms. Houck, to ratify the CPA Certificate application of Eunyoung Choi. The motion carried unanimously.

Review of Delaware Specific Ethics Course

The Board will review the Delaware Ethic Courses and have a decision at the May 20th meeting. The Board members that are reviewing them are as follows:

- Devry Education Group- Jay McManus
- Becker Professional Education- Kathy Schultz
- SmartPros- Kathy Schultz
- Continuing Academics CPE Tutor- Karen Smith
- Accounts Education Group- Alison Houck
- CPE Link- Alison Houck

Review and Consideration of Hearing Officer's Recommendation

A motion was made by Mr. McManus, seconded by Ms. Kaza, to approve the Consent Agreement with modifications for Donald Rice. The Board is requesting that Mr. Rice's license be suspended indefinitely and can petition the Board after 90 days to lift the suspension only if he has completed A,B,C, & 4 of the Hearing Officer's Recommendation. The motion carried unanimously.

Complaint Status

04-02-12	Closed
04-05-13	Assigned to Hearing Officer
04-03-14	Open
04-04-14	Referred to AG
04-01-15	Open

CORRESPONDENCE

Email from Theodore Nannas/Review of CPE's

The Board re-reviewed Mr. Nannas' audit documents from the 2011-2013 renewal. The Board is requesting that he submits 32 live credit hours. Mr. Nannas presented 24 live credit hours and 77 self-study credit hours; according to the Rules and Regulations only 30% self-study is accepted.

OTHER BUSINESS BEFORE THE BOARD

Audit Percentage

The Board discussed the percentage to audit during the 2013-2015 audit period. The Board decided to audit 5% of random active licensees and 100% of late renewals. The Board discussed adding section 11.2.3 to the audit notice. Ms. Mast stated that she will speak to OPS regarding the addition of section 11.2.3 and see if it can be added.

Review of application checklists

Ms. Brown presented the Board with the application checklist that the credentialing department uses to credential the applications. DPR is requesting that the Board review the checklist and update any changes needed. The Board decided to table the application checklists until the next meeting.

Delaware Code

Mr. Mangler, Mr. Maloney and the Board reviewed the amendments to the statute.

PUBLIC COMMENT

Steven Falcone (applicant) questioned the Board about their decision to table his CPA permit and Firm permit applications upon receipt of 2 hours live CPE and DE specific ethics. Mr. Falcone was not aware that the ethics course that he provided was not acceptable. Ms. Brown suggested that the Board approve the application contingent upon receipt of 2 hours live CPE and DE specific ethics course. The Board agreed and directed Mr. Falcone to send the information to Ms. Brown; upon completion his license will be issued.

A motion was made by Ms. Schultz, seconded by Mr. McManus to amend the vote (4.3.1 and 4.4.3 on the agenda) from tabled to approved contingent upon receipt of 2 hours live CPE course and passing of the DE specific ethics course. The motion carried unanimously.

NEXT SCHEDULED MEETING

The next meeting will be held May 20, 2015 at 9:00 am in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

ADJOURNMENT

A motion was made by Ms. Schultz seconded by Ms. Kaza to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 10:46 a.m.

Respectfully submitted,

A handwritten signature in black ink, reading "LaTonya Brown". The signature is written in a cursive, flowing style.

LaTonya Brown
Administrative Specialist II